MULTIMEDIA UNIVERSITY

STUDENT IDENTIFICATION NO

MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 2, 2018/2019

BAC3614 – ACCOUNTING INFORMATION SYSTEMS 2

(All sections / Groups)

13 MARCH 2019
9.00 a.m – 12.00 p.m
(3 Hours)

INSTRUCTIONS TO STUDENT

1. This Question paper consists of 3 pages with 4 Questions only.

2. Attempt **ALL** questions. All questions carry equal marks and the distribution of the marks for each question is given.

3. Please write all your answers in the Answer Booklet provided.

QUESTION 1

(a) Radio frequency identification (RFID) is a tracking technology that uses small tags or chips to transmit a signal to remote scanners. RFID and barcodes both carry information about products. Explain TWO (2) differences between these two technologies. (5 marks)

(b) Win Win Enterprise is a manufacturing company in Perak, they start their operation since 2014. Recently the management plan to change their current system to database system. As an IT consultant of the company, you need to explain to them on FOUR (4) basic requirement of a relational database. (10 marks)

(c) Database systems have the potential to alter external reporting significantly. Discuss about the future of database system in accounting. (10 marks)

(Total: 25 marks)

QUESTION 2

Recently, some of the Malaysian companies were badly hit by Ransomware attack. Even though officially, only few of the companies or organizations reportedly hit but many of the seriously affected companies choose not to expose or report their problem to the government. These SME choose to keep the matters to themselves and suffering silently. Officially, 16 cases of WannaCry Ransomware cases have been detected in Malaysia so far, but the number could be higher as many enterprises are reluctant to come forward to report the cyberattacks. Information technology (IT) security expert Fong Choong Fook said almost all of the WannaCry Ransomware attacks were through emails. "Most of these cases involved attacks through email attachments. Although it is not the only way (of attack), so far this is how the hackers are spreading the malware," he told *The Malaysian Reserve*. (TMR, 2017).

(extracted from: https://ictmalaysiablog.wordpress.com/2017/06/16/malaysian-sme-is-still-not-so-ready-to-combat-and-prevent-social-engineering-issues-and-challenges/)

Continued...

Based on the above articles, you are required to:

(a) Identify THREE (3) possible people that may commit to social engineering attack towards the organization. (3 marks)

(b) Discuss FOUR (4) reasons on why social engineering attack keeps rising in the organization. (12 marks)

(c) Recommend FIVE (5) ways to defend the organization against social engineering attack. (10 marks)

(Total: 25 marks)

QUESTION 3

(a) Ten Sen Industrial makes electrical parts for contractors and retail stores. During recent audit, auditors commented on the following items:

(i) The operations department that needs the equipment normally initiates a purchase requisition for equipment. The operations department supervisor discusses the proposed purchase with the plant manager. If there are sufficient funds in the requesting department's equipment budget, a purchase requisition is submitted to the purchasing department once the plant manager is satisfied that the request is reasonable.

(ii) When the purchasing department receives either an inventory or an equipment purchase requisition, the purchasing agent selects an appropriate supplier and sends them a purchase order.

(iii) When equipment arrives, the user department installs it. The property, plant, and equipment control accounts are supported by schedules organized by year of acquisition. The schedules are used to record depreciation using standard rates, depreciation methods, and salvage values for each type of fixed asset. These rates, methods, and salvage values were set 10 years ago during the company's initial year of operation.

(iv) There has been no reconciliation since the company began operations between the accounting records and the equipment on hand.

Based on the above findings, identify FOUR (4) internal control weaknesses in Ten Sen Industrial's system, and recommend FOUR (4) ways to correct them. (16 marks)

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(b) Independent checks on performance, done by someone other than the person who performs the original operation, it helps ensure that transactions are processed accurately. Briefly explain THREE (3) types of independent checks on performance.

(9 marks)

(Total: 25 marks)

QUESTION 4

(a) Globalization and advancement of information technology forces an organization to make changes to their information systems. Change control and change management refers to the formal process used to ensure that modifications to hardware, software and process do not reduce systems reliability. Explain on FIVE (5) characteristic of a well-designed change control and change management process.

(15 marks)

(b) Discuss on the virtualization and cloud computing on systems availability.

(10 marks)

(Total: 25 marks)

End of Paper